

House Bill 1319 (AS PASSED HOUSE AND SENATE)

By: Representatives Millar of the 79th, Jacobs of the 80th, Mosby of the 90th, Chambers of the 81st, Mitchell of the 88th, and others

A BILL TO BE ENTITLED
AN ACT

To amend an Act incorporating the City of Dunwoody, approved March 25, 2008 (Ga. L. 2008, p. 3536), as amended, so as to change certain provisions providing for a homestead exemption from certain municipal ad valorem taxes for municipal purposes in an amount equal to the amount by which the current year assessed value of a homestead exceeds the base year assessed value of such homestead, so as to eliminate the automatic sunset so that such exemption continues indefinitely; to provide for applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

An Act incorporating the City of Dunwoody, approved March 25, 2008 (Ga. L. 2008, p. 3536), as amended, is amended by repealing in its entirety subsection (f) of Section 5.08 which reads as follows:

"(f) The exemption granted by subsection (b) of this section shall apply only to taxable years 2009 through 2011. Unless renewed or extended by subsequent Act of the General Assembly, the exemption granted by subsection (b) of this section shall not apply to taxable year 2012 or any subsequent taxable year."

SECTION 2.

Unless otherwise prohibited by the federal Voting Rights Act of 1965, as amended, the municipal election superintendent of the City of Dunwoody shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the City of Dunwoody for approval or rejection. The municipal election superintendent shall conduct that election on the date of the November, 2010, state-wide general election. The municipal election superintendent shall issue the call and conduct such election as provided by general law. The municipal election superintendent shall cause the date and purpose of the election

to be published once a week for two weeks immediately preceding the date thereof in the official organ of DeKalb County. The ballot shall have written or printed thereon the words:

"() YES Shall the Act be approved which amends the homestead exemption from City of Dunwoody ad valorem taxes for municipal purposes in an amount () NO equal to the amount by which the current year assessed value of a homestead exceeds the base year assessed value of such homestead by eliminating the automatic sunset so that the exemption continues indefinitely?"

All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Section 1 of this Act shall become of full force and effect on January 1, 2011, and shall apply to all taxable years beginning on or after that date. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 of this Act shall not become effective and this Act shall be automatically repealed on the first day of January immediately following such election date. The expense of such election shall be borne by the City of Dunwoody. It shall be the duty of the municipal election superintendent to certify the results thereof to the Secretary of State.

SECTION 3.

Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

SECTION 4.

All laws and parts of laws in conflict with this Act are repealed.